Chapter 18.—General Procedure.

(C. A. C., Articles 300—341.)

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Treasury Correspondence.

281. All letters issued on Treasury business will be addressed to the Collector, and should (if a reply is needed) be replied to from the Treasury Office, the reply being signed either by the Collector or Treasury Officer as may be deemed most suitable with reference to the importance of the letter. Such letters, if written by the Treasury Officer, will be signed by him in that capacity, but, if the draft has been approved of by the Collector, it should be signed by that officer or "for Collector" if he is unable to attach his signature to the fair copy. Whether the draft has or has not been passed by the Collector, the letter should be headed as from the "COLLECTOR" to the "ACCOUNTANT GENERAL, BOMBAY."—Letters otherwise headed are liable to be returned for amendment.

It is very desirable that the above procedure should, for the reasons given in Government Resolution, Financial Department, No. 1377, dated 11th May 1885, be extended to all the correspondence of the Treasury, and that every letter should be issued as from the Collector, important drafts being submitted for his approval before being issued.

The responsibility for all treasury and account business being with the Collector, it rests entirely with him to say to what extent he will allow his Treasury Officer to correspond directly, and the practice will no doubt differ considerably in different districts. When the Collector is out in camp or away from the head-quarters station it will no doubt generally be convenient to allow the Treasury Officer to communicate direct in treasury matters, as he is in fact obliged to do in urgent cases.

So again in matters of mere routine most Collectors will probably not object to their Treasury Officer corresponding directly even when they are at head-quarters: but in all matters of any importance (and particularly in resource questions with the Accountant General) the Treasury Officer should submit his drafts to the Collector whenever it is possible to do so.

Treasury Officers should pay a little more attention to the legibility of their signatures. The signatures of some Treasury Officers are sometimes perfectly illegible, and this causes embarrassment and delay in the disposal of correspondence.

Page 186, *Article* 281—

Substitute the following for the first sentence of this article :—

Ordinary routine letters on Treasury business and lette
matters which the Treasury Officer would presumably dispo
himself, will be addressed to the "Treasury Officer." All other
on Treasury business will be addressed to the Collector. R
should be signed either by the Collector or Treasury Officer as m
deemed most suitable with reference to the importance of the let

Official post cards may not be used for communications to the Accountant General. Their small size renders them specially liable to loss and prevents their being properly filed with other papers. The Comptroller General directed their disuse some time ago, and stated that they should only be used for communications to private persons and not to offices where they would require to be filed.

Letters on ordinary office matters should not be addressed to the Accountant General by name as they cause considerable inconvenience to his office; it is only when letters are demi-official or confidential that they should be so addressed.

These instructions apply not only to the Treasury proper, but to its "Local Fund Branch": all correspondence connected with that branch should be headed as from, and will be addressed to, the Collector.

Duties and responsibilities of Junior Assistant Collectors when placed in charge of District Treasuries.

282. A Junior Assistant Collector placed in charge of a District Treasury is expected to discharge all the duties of a Treasury Officer both of the Accounts and the Cash Departments. The Assistant Collector is primarily responsible for the proper discharge of his duties as Treasury Officer, but general supervision over the work should be exercised by the Deputy Collector ordinarily in charge or some other competent officer on the spot.

The Junior Assistant Collector should dispose of all Treasury business (except vernacular correspondence with officers in charge of Sub-Treasuries which should be conducted by the Treasury Officer) as if he were in independent charge, and after it has passed through him it should go to the Treasury Officer for review, except in petty cases which the Assistant Collector may dispose of himself finally. Orders for payment should be signed by the Assistant Collector first, but before the vouchers are actually paid, they should be initialled by the Treasury Officer.

With regard to the custody of treasure, stamps, etc., the keys should always be retained by the officer in permanent charge of the Treasury, the Assistant Collector being present when the Treasury is opened and locked up.

Stock of Stamps with the Treasurer, Etc.

283. The stock of stamps in charge of the Treasurer or other official stamp vendor should not be in excess of the amount for which he has given security.

Accountant's Cash Book.

284. The "Accountant's Cash Book" is the Cash Book of the whole district and comprises not only the cash transactions at the District (Huzúr) Treasury, but also transfer adjustments of certain kinds and the transactions of Sub (Táluka) Treasuries. It is found inconvenient to enter every item direct into the Cash Book as it occurs, and it has therefore been arranged that certain subsidiary registers should be opened, into which are posted the transactions item by item as they occur at the Chief Treasury of the district and from the daily sheets received from Sub-Treasuries, and the daily total of each

Page 187, *Article* 281—

Omit the words commencing from "all correspondence" to the e the article.

(No. 63, dated 28-6-06.)

such register is carried into the "Accountant's Cash Book" at the close of the day's business.

285. Every item falling under a head of account, or class of transaction, for which no subsidiary register has been provided, should be entered in clear and concise details *direct* into the Cash Book (C. A. C. Form 35) whether it represents money received or paid (in cash or by transfer) at the District (Huzúr) Treasury or a transaction incorporated from a Sub (Táluka) Treasury daily sheet. Such transactions should be numbered consecutively with a series of numbers quite distinct from any number the Treasurer may give to items entered in his Cash Book, or numbers used for the separate subsidiary registers.

286. The Cash Book should be balanced only once a month; during the day every transaction will be entered in the column "amount," and at the end of the day, after the totals of the several subsidiary registers have been posted, a "daily total" will be carried to the right; the first transaction of the next day will be entered on the line below the Treasury Officer's signature, and there will be a forward total carried on to the end of the month which will agree with the "Cash Account" rendered to the Accountant General. The following example is given of the way in which the entries should be made:—

Date.	Reference to No. of		From whom received.	Particulars.	Amount.	Daily Total.
	Register.	Item.			Rs. a. p.	Rs. a. p.
			Brought ever ...	.....	.....	10,800 0 0
August 12th...	...	80	Collector of Belgaum.	Remittance in whole rupees	1,00,000 0 0	
	1			Land Revenue	5,008 0 0	
	8			Revenue Deposits	24 0 0	
	9			Personal do.	102 0 0	
						1,05,134 0 0
August 13th ...	...	81	Ratanji Cowasji ...	Sale-proceeds of 12 lbs. of cut copper, A. G.'s No. 40, dated 12th June	12 0 0	
	Haveli Táluka.	82	Mámlatdár, Haveli.	Sale-proceeds of road-side trees	5 0 0	
	2			Excise	100 0 0	
	8			Revenue Deposits	800 0 0	
	9			Personal do.	91 0 0	
				Military Department, Bom-	... a 0	

Add as article 286-A, page 188—

District Officer's verification.

In cases where the Government balance is kept by a branch of the Bank of Bombay, the monthly account and the Cash Balance report should be signed by the Collector once in four months at least and always when at head-quarters as they relate not to the transactions at the Huzur only, but to the transactions at all Treasuries in the District.

In transacti of those

(G. R., F. D., No. 1489, dated the 28th April 1891.)

28 (No. 111, dated 25th March 1907.)

be kept with the same care as the Cash Book in ... Article 317, rule 1) and not as has too often been the case in loose sheets. The registers should run on continuously from month to month and should have forward annual totals from the commencement to the end of the official

year. The volumes should be neatly and clearly labelled so as to show what each contains and should be made up of registers of one size of paper. Registers on foolscap size of paper should never be bound up with those on paper of larger size. The registers are in various forms designed to suit the requirements of each head: "Revenue" registers are usually in C. A. C. Form 36. It may be noted that the column "Name of Treasury" in this form should be used for detailing the items received at the District (Huzúr) Treasury, while Sub-Treasury transactions will appear in a single line for each daily sheet incorporated.

Revenue Registers.

288. For "*I. Land Revenue*" and "*V. Excise*" registers have been provided with headings ready printed so as to suit the requirement of the Revenue Department.

For "*II. Opium*" a special form on foolscap paper has been provided (and may be opened only on necessity for it being shown) with columns as follows:—

Date.	No. of Chalan or name of Táluka.	Date of Sub-Treasury account.	From whom received.	Particulars.	Opium Pass Fees.	Miscellaneous.		Total of each Treasury.	Daily Total carried to Cash Book.
						Fines and forfeitures.	Other items.		

The schedule to cash account will be in the same form but with the daily details of "Opium pass fees" omitted.

Note.—This form is not often required at Treasuries since almost all the revenue arising out of opium, except at certain frontier towns such as Ahmedabad, is really Excise revenue. Sale-proceeds of empty boxes is an item of Excise revenue, not of Opium.

For "*III. Salt*" special arrangements exist (*vide* Chapter 7). These arrangements, however, do not extend to "Sind" where a register should be opened similar to the one provided for "Land Revenue." Similar remarks apply to "*VII. Customs.*"

For "*IV. Stamps*" a special form of register has been provided with headings arranged so as to enable the discount voucher to be worked out without any separate compilation at the end of the month. This register will serve as a record both of the "revenue" received and of the "discount charge" paid. No schedule is required except for "other items."

For "*VIII. Assessed Taxes*," "*X. Registration*" and "*XVI. Law and Justice*" registers should be opened similar to those for Land Revenue. Under "*IX. Forests*" there are no Treasury transactions, as all receipts are treated as "Forest Cash Remittances." Receipts under *XI. Tributes from Native States*, if they are numerous as in Káthiáwár, should be recorded in a register in C. A. C. Form 35 (Subsidiary Register of receipt form). Where they are few they may be entered direct in the Cash Book.

Under *XV. Mint* there are no receipts at Treasuries. When copper coin is broken up, the gross realizations should be credited in the Cash Book (C. A. C., Chapter 23, Article 594) with clear details of the weight of copper sold, rate realized, and authority under which sold.

Receipts under *XVII. Police, XVIII. Marine, XIX. Education, XX. Medical, XXI. Scientific and other Minor Departments, XXIII. Stationery, XXV. Miscellaneous* and *XXXII. Civil Buildings, Roads, &c.*, may be recorded in the Cash Book direct, unless the items are numerous when a register may be maintained as under "Land Revenue."

For *XII. Interest*, a register in C. A. C. Form No. 36 should be maintained with money columns for interest—

On advances to cultivators.
On law charges.
On unpaid portion of purchase money of waste lands.
On unpaid portion of commutation of land tax.
On arrears of revenue.

The form of Cash Account has been arranged to receive the monthly total of each of these columns. No schedule will therefore be needed for these items; all other recoveries of interest should be credited in the Cash Book direct. Such credits should bear the *exact* date of receipt and be in full but concise detail showing exactly from whom the money is received, on what account and for what period.

289. The following remarks are applicable to *XXII, Receipts in aid of Superannuation Allowances and Pensions.* Subscriptions to the several Military Service Funds and to "Bombay Civil Fund" are generally received by deduction and therefore are seldom credited at the Treasuries unless the subscribing officer is in Foreign or Local Fund service; if any items occur they should be entered in the Cash Book.

"Contributions of officers lent to Foreign Service" should be recorded in a register in the subsidiary register of receipt form and the schedule sent to the Accountant General should be an exact copy of the register. The register will include contributions from Local Fund employés appointed after 26th June 1882; if it is found inconvenient to copy all the names of such employés in the register, the total deduction from each voucher may be given and details supplied on a separate paper to be furnished by the Local Fund Branch of the Treasury, and sent on in original with the schedule.

Payment Registers.

290. The following remarks apply to "payment registers." The register of "*Gazetted Officers Bills*" should include the bills of all gazetted officers, except those of the Forest and Salt Departments whose pay is drawn by means of departmental cheques, and Survey officers who draw their expenditure on receipts. The register should include all bills, whether for fixed or fluctuating allowances, and should show simply the net amount paid on each voucher, leaving Fund, Income-tax and other deductions to be adjusted in the Accountant General's office.

291. For "*Interest on Government Securities*" a special form (C. A. C. Form 24) has been provided; one register should be opened, one for all 3½ per cent. and 3 per cent. loans.

292. For "*Refunds*" (other than stamp refunds) a register should be opened with a column for each class of refunds in the following form :—

Register of Refunds in the *Collectorate*
during the month of *19*

Date.	No. of Voucher.	Particulars of original Credit.			Amount refunded on account of					Daily Total to Cash Book.
		Month.	Major and Minor Head of Account.	Aggregate in which included.	Land Revenue.	Excise.	Assessed Taxes.	Registration.	Law and Justice.	

A copy of this register should be sent as a schedule with all sub-vouchers.

293. For "*Stamp Refunds*" (other than those made under the orders of Courts) a special form of subsidiary register is prescribed to suit the requirements of the Superintendent of Stamps; it gives precisely the information now sent to him and his schedule (the form for which remains unaltered) can accordingly be written up daily and forwarded as at present with the spoilt stamps at the end of the month. This will eventually come to the Accountant General's Office with the usual certificate of destruction of the stamps, and therefore no further schedule is needed to accompany the list of payments; the totals only need be entered.

All sub-vouchers on account of refunds for spoilt stamps should be sent to the Superintendent of Stamps, who will send to the Accountant General's Office only those which exceed Rs. 100 in amount.

294. The following remarks are applicable to "*Pension payments*" :—At most treasuries it is the custom to pay pensioners in batches, the men are identified, their receipts are taken against their names which are printed in the form of Pension Voucher (C. A. C. Form 40) and an order to pay a number of men named is sent to the Treasurer or Branch Bank, and is received back at the end of the day's business with other vouchers. In such cases it will be sufficient to enter in the register the total amount of each payment order. When pensions are paid at the tálukas, it will also suffice to enter in a single line in the register the táluka daily total for each class of payment.

A form of subsidiary register has been provided with a column for each of the present printed Vouchers A to I, *viz.* :—

A.—Superannuation Pensions.
B.—Compassionate Allowances.
C.—Mysore Administration.
D.—Kolhápur State.
E.—Hyderabad Assigned Districts.
F.—Warden's Official Fund.
G.—Bombay City Police Superannuation Fund.
H.—Extraordinary Pensions.
I.—Special Rewards.

These vouchers answer both as a schedule and voucher and should be entered in the list of payments with other registers. For ordinary pensionary charges not included in the printed vouchers referred to, a separate register is provided. Any pensions (such as Colonial pensions) not provided for in these two registers should be entered in the Cash Book direct. Vouchers should be forwarded in the present forms, and these also should be treated as both schedules and vouchers.

295. For "*Gratuities*" a register should be kept and a schedule sent in the following form, *viz.* :—

List of Gratuities paid at the *Treasury*
from *to*

Date.	No. of Voucher.	Name.	Authority.	Amount.	Daily Total.

296. Attention is drawn to Article 58 of the C. A. C., which describes the proper mode of drawing salaries. One bill should be prepared at each Treasury in the district for the whole of the salaries earned and payable there for the previous month, and not merely for those men who happen to be present on the particular day. This rule saves many unnecessary separate entries, and by showing distinctly all pay earned but withheld, avoids objections to arrear payments (*see* also Article 65 of the C. A. C.).

Debt and Remittance Account Registers.

297. The above complete all the registers of Revenue and Expenditure heads, and the following instructions refer to debt and remittance transactions on both sides of the account. Detailed instructions regarding the following will be found in the chapters noted against each :—

Advances Repayable	Chapter No.	8
Bombay Uncovenanted Service Fund	„	28
Deposits	„	15
Public Works Department	„	24
Forest Department	„	23
Medical Supplies from the Military Department ...	„	8
Incorporated Local Funds	„	16
Salt Department	„	7

and no further remarks are therefore called for regarding these accounts.

Regarding "*Excluded Local Funds*" (including "*Municipal Funds*") *vide* Chapter 16.

298. Receipts and payments of "*Permanent Advances*" are few and far between and may be entered, when they occur, direct in the Cash Book; no *plus* and *minus* memorandum need be maintained. All that is required from the Collector is the periodical acknowledgment of his own advance in accordance with C. A. C., Article 78. From other officers, such as Judges, etc., the acknowledgment should come direct to the Accountant General —the Treasury Officer need not collect them.

Add as article 286-A, page 188—

District Officer's verification.

In cases where the Government balance is kept
the Bank of Bombay, the monthly account and the
report should be signed by the Collector once in four
and always when at head-quarters as they relate not to
at the Huzur only, but to the transactions at all Ta
District.

(G. R., F. D., No. 1489, dated the 28th April 1891.)

(No. 111, dated 25th March 1907.)

No. 62.

Page 193, *Article* 305—

Substitute the following for the words "and Madras" in line 2:—

"Madras, Punjab and Burma."

(No. 62, dated 22-6-06.)

299. "*Accounts Current with Kolhápur, Sávantvádi and Janjira*" are, as a rule, confined to the Belgaum, Ratnágiri and Kolába Treasuries, and the transactions should appear in a register in the form of the Cash Book; any isolated transactions in other Treasuries may appear in Cash Book direct.

300. For "*Cash Recoveries*" a register should be maintained with columns to agree with the schedule rendered to Accountant General's office with the cash account.

301. Receipts on account of "*Loans to Native States, etc., etc.,*" should be credited in the Cash Book direct, but should be shown distinctly in the *plus* and *minus* memorandum of each loan.

302. Each "*Cash Remittance between Treasuries*" as received or sent should be clearly entered in the Cash Book, particular attention being paid to the classification between "Local Cash Remittances" and "Foreign Cash Remittances" (C. A C., Articles 639 and 640). No register is required either for "*Local*" or "*Foreign Cash Remittances.*"

303. "*Supply Bills and Remittance Transfer Receipt*" transactions are recorded in accordance with C. A. C., Chapter 9. No office copies should be kept of the four general lists submitted to the Accountant General; the practice of keeping copies which exists at some Treasuries should be discontinued as involving unnecessary labour.

304. With regard to "*Exchange Accounts with India and other Civil Governments,*" it may be noted that special registers are provided for Interest on Funded and Unfunded Debt, Supply Bills, and Remittance Transfer receipts; any other items including any fund subscriptions received in cash should be entered into the Cash Book.

305. For the receipts on account of the "*Military Department, Bombay, Bengal, and Madras, and the Marine Department,*" a register should be maintained in C. A. C. Form 65. This register is often wrongly classified. "Departmental receipts from disbursing officers" should be strictly confined to items (other than Medical or Ordnance) received in accordance with Articles 469, 471 and 472 (*b*) of the C. A. C., all other receipts should be classed as "Recoveries by Civil Authorities for the Military Department, including receipts from Ordnance and Medical Officers." The items in this register should be entered in the order in which they are received. It may here be noted that "Security Deposits" and all deposits received with due authority on account of the Military Department pertain to this register, with the single exception of "*Earnest Money Deposits*" which are treated as "Revenue Deposits" (*see* Article 472 (*a*) of the C. A. C.).

For payments, C. A. C. Forms 66 and 67 should be used, the items being entered in the order in which they occur.

306. For "*Account Current between Post Office and Bombay*" a separate register has been prescribed, and on the receipt side the totals of the columns may be entered in the cash account without any separate schedule being sent. A payment schedule is, however, required.

N.B.—The "Miscellaneous" column on both sides is meant entirely for any items which originate in the Civil Department, *i. e.*, which are not received from or paid to a postal official; they will be very rare, and when such items of receipt occur they must be entered with full particulars in the cash account.

"Recoveries on account of robbery of Mails in Native States" will be entered in the "Miscellaneous" column.

307. For "*Account Current between the Telegraph Department and Bombay*" the arrangements are similar to those for the postal account current, but when telegraph collections are received from more than one Telegraph Master, the amount received from each should be separately entered in the cash account.

308. It will be as well to notice here a peculiar distinction between advances in stamps made to the Post Office officials and those made to Telegraph Department officials, non-observance of which is likely to cause trouble. In the case of the Post Office, advances are always made in *Cash*, and if the advance is used to pay for stamps, the stamps so issued are treated as sold, and are not distinguished in the accounts from any other sales. In the Telegraph Department, however, the rule is different and will be found in C. A. C., Articles 546 and 547.

Receipt and Payment of Money.

Receipt of Money.

309. Great attention should be given to the *order* of the procedure laid down in Article 308, C. A. C.

(1) A chalan (in duplicate except as ruled in Notes 2 and 4) is to be prepared, and approved by the Accountant (*see* Note 3).

(2) The presentee is to hand the money and chalans to the Treasurer.

(3) The Treasurer will receive and test the money, make the needful entry in his Cash Book, and sign the chalans.

(4) The Treasurer will send back (not by the presentee) both the copies of the chalan to the Accountant.

(5) The Accountant will make the needful entry in his accounts, and preparing a formal receipt (usually the duplicate chalan or a Remittance Book), hand it to the presentee. The transaction is thus completed.

Payment of Money.

310. The prescribed *order* of procedure for payment of money will be found in Article 309 and differs somewhat from the order in receiving money :—

(1) The document on which the claim is made is presented to the Accountant.

(2) After examination and approval, the "order of payment" is drafted and submitted to the Treasury Officer for signature.

(3) After signature, the amount is entered in the accounts, and

(4) Then the bill is passed on *together with the payee* to the Treasurer's Department (*see* Article 311, C. A. C.) and paid.

N.B.—To enable a Treasury to follow the Rules of the Code in respect of the receipt and payment of money without inconvenience to the public, it is desirable, when the building accommodation allows of it, that the Treasury Officer's room should have a door leading into the Accountant's room behind a counter which should extend across the room, so as to prevent the public obtaining access into the portion of the room where the Accountant and his Assistants are employed; that the Treasurer's room should be next the Accountant's; also with a similar counter with communication (1) for the public in front of the counter, and (2) with the Accountant by an opening (not necessarily and preferably not a door) behind the counter.

No. 155.

Page 194—

Add the following as a new article :—

309-A. Under Rule 1 to Article 2 of the Civil Account Code, the Local Government have authorized officers of Public Works Department to keep their treasure chests in treasuries for safe custody subject to a report to the Accountant General.

(G. R., F. D., No. 10188, dated 15th November 1878, and No. 4474, dated 14th December 1883.)

(No. 155, dated 14th December 1907.)

Orders of Payment.

311. Special attention should be paid to the following points: —

(1) No "order of payment" should ever be passed and sent to the Treasurer's Department for payment, unless an actual payment in cash is intended.

NOTE.—It is an infringement of this rule to pass a payment order for the full amount of a voucher, and attach to it a receipt chalan for a credit to be made from money so paid.

(2) "Payment by transfer" whether by cash order, or otherwise, should appear only in the Accountant's Cash Book at the District (Huzúr) Treasury, and never in the Treasurer's Cash Book. Payments by transfer at a Sub (Táluka) Treasury should be confined to transfers from Deposits to Revenue, but in each such case the entry should be carefully scrutinized at the District Treasury, and be stamped "paid by transfer" by the Accountant, after he has traced both the debit and credit in the daily sheet, and has submitted the voucher for the Treasury Officer's approval.

NOTE.—Cheques received from Public Works Department Officers with indents for Service Postage labels, on sub-treasuries, may be paid by transfer in the same manner as the vouchers for the payment of deposits by transfer, referred to above in Clause (2).

(3) Bills payable partly in cash and partly by transfer should be passed for payment in accordance with the facts of the case, the order to "pay by transfer" being stamped "paid by transfer" [*see* (4) below] before being sent to the Treasurer's Department.

(4) When part of a voucher has to be paid at a Sub-Treasury, or when the whole amount of a voucher has to be paid in cash at more than one Sub (Táluka) Treasury, it should be passed for payment thus—"pay Rs. by transfer credit to cash orders" and the necessary cash orders should be issued.

(5) When a Pay Abstract, or other voucher has to be paid in full at one Sub (Táluka) Treasury, it may be endorsed for payment there without any immediate entry in the District (Huzúr) Treasury accounts. A register of such endorsements should be maintained in the following form :—

Register of endorsements of bills, etc., for payment at Sub-Treasuries.

_____ *Treasury, month of* _____ *190* .

Date.	No of Order.	Sub-Treasury at which payable.	To whom payable.	On what account.	Amount.	Treasury Officer's initials.	Date of payment or cancellation.	Treasury Officer's initials.

NOTE.—"Date of payment" means date of incorporation or entry of payment in the District Account.

If it be considered desirable, such endorsements may be in the vernacular as well as in English. The "orders" will be considered as "lapsed" if not acted on within three months from the date of issue, and will require a new order before payment can be made either at the Sub-Treasury or Head-quarters.

NOTE.—Remittance transfer receipts may not be paid at Sub-Treasuries except as provided in the note to Article 390, C. A. C.

312. When vouchers are paid in cash at a Sub-Treasury, the "paid" stamp should be used at the Sub-Treasury at the time of payment. When by transfer, no stamp should be used at the Sub-Treasury, and the entry should not be incorporated at the Treasury until formally approved of by the Treasury Officer [*see* rule (2), Article 311].

NOTE.—A note of the date of incorporation at the District Treasury should be made under the Accountant's initials below the "order of payment" of all vouchers paid at Sub-Treasuries.

313. This procedure is not applicable, without modification, to two cases:—

(1) When the payment is made directly from the Sub (Táluka) Treasury without an endorsement from the Treasury Officer.

(2) When the voucher is a translation or compilation from the original sub-vouchers.

In both these cases, the Treasury Officer certifies that payment has been made. In the first case, if the payment is made in *cash*, the District Treasury Officer should sign all such bills, when they are incorporated in the Huzúr Treasury Accounts, in token of his having examined and approved of them; but if by *transfer*, the District Treasury Officer should state over his signature the head and item of the cash account in which the amount paid is included.

In the second case, the exact date and place of each payment need not be given. The following is the minimum information that will suffice:—"Of this, Rupees , paid at Head-quarters (Huzúr), the rest at Sub-Treasuries . Payment vouchers attached (or retained at Huzúr Treasury, *as the case may be*)." When some Payment vouchers are retained, and some sent, the number treated in either way should be shown in the note.

Charges on account of Government, Commissioners, etc.

314. Two payment registers are opened at Poona and some other Treasuries for the record of the following, *viz.*:—

(*a*) Charges on account of the Government and Departmental Heads paid away from the Presidency.

(*b*) Charges on account of Commissioners paid away from their Head-quarters Station.

NOTE.—The above Registers will not be required at all Treasuries, and should be opened only when needed.

With reference to (*a*) it may be explained that all such charges are dealt with in audit by the Accountant General, as if paid at the Presidency, and it is necessary therefore that they should be kept together at the Treasury and be separately registered and scheduled. The charges which should be included in this register are those of the following offices (other than Gazetted Officers' bills, which will be dealt with as at present in accordance with Article 290):—

(1) Charges connected with His Excellency the Governor, his staff and household.

(2) Charges connected with the Council of His Excellency the Governor.

(3) Charges of the several Secretariats and of the Accountant General.

No. 189.

Page 196, *Article* 314—

Add the following note to entry No. 3 :—

Note.—The pay bills of the Local Audit Department of the Accountant General's Office, Bombay, should be disbursed on the signature of the Senior Auditor at the Huzúr Treasury after pre-audit by the Treasury Officer, provided they are at the prescribed rates of pay and supported by a last pay certificate from the Huzúr or Sub-Treasury. The travelling allowance and contingent bills of this staff should be disbursed from any treasury they may be presented at, if they have been pre-audited and passed for payment by the Accountant General.

(No. 189, dated 21st June 1909.)

No. 245. Page 197

e 197, Article 316.

Add the following at the end of exception No. 1 :—

"Also pay of Inspectors of Registration and their Establishments and of Resident and City Magistrates in Sind."

(No. 245, dated 28th July 1911.)

No. 137.

Page 197, *Article* 316-II—

Add after the words "District Deputy Collectors."

Subordinate Judges.

(No. 137, dated 26-8-07).

No. 42.

Page 197, *Article* 316, *Exception II.*

Add the following to the "N. B." :—

The salary bills of the Assistant Surgeon in charge of Kalyan Dispensary may be paid direct from the Kalyan Sub-Treasury without an endorsement by the Treasury Officer, Thána.

No. 4.

Page 197, *Article* 316-I—

At the end add :—

and their establishments.

No. 25.

Page 197, *Article* 316, *II.*

Add the following after the word " Collectors " in the second line :—

Political Agents, Assistant and Deputy Assistant Political Agents and other officers in the Mahi Kántha and Pálanpur Agencies and their establishments,

(4) Charges of the Surgeon-General.

(5) Charges of the Director of Public Instruction.

(6) Charges of the Inspectors General of Police, Jails and Registration.

(7) Charges of the Sanitary Commissioner.

With reference to (*b*) it may be noted that Commissioners' charges are treated in audit by the Accountant General's office as if always paid at their Head-quarters Station, *viz.*:—

Sind	...	... Karáchi,
Central Division		... Poona,
Southern do.		... Belgaum,
Northern do.		... Ahmedabad,

and it is necessary when they are paid elsewhere that they should be separately registered and scheduled. Thus when the three Commissioners are at Poona, the charges of the Central Division will *not* form the subject of a separate register (or schedule), but a separate register will be required for the Southern Division and another for the Northern Division. In this case also the register now prescribed should *not* include Gazetted Officers' bills, which have been separately provided for as explained above in this article.

Treasury Staff forbidden to present Bills.

315. Treasury clerks are forbidden to undertake the encashment of bills or vouchers on behalf of payees.

Treasurers are forbidden to make payments through Treasury clerks, or office servants sent to them by the clerks.

When a bill is presented for payment by a person who is not the actual payee, he should be required to produce a letter authorising him to take payment.

A copy of these rules should be hung up in a conspicuous place in the Treasury, in order that they may be known as widely as possible to the public.

Payments at Sub-Treasuries direct without the Bills being endorsed by the District Treasury Officer.

316. No bill may be paid at a sub-treasury without being first submitted to, and payment directed by, the District Treasury Officer, except in the following cases:—

I.—The pay and *fixed* allowances (including permanent travelling allowance) of Mámlatdárs and their establishments, and of Superintendents of Land Records and Agriculture.

II.—Pay and *fixed* allowances of Deputy Commissioners, Assistant Collectors, District and Assistant Superintendents of Police, Civil Surgeons, Assistant and Deputy Assistant Political Agents, Káthiáwár, and District Deputy Collectors, *only when their permanent head-quarters are established at the head-quarters of a táluka.*

NOTE to Nos. I and II.—Bills for travelling allowance, other than Permanent Travelling Allowance, must be submitted to the District Treasury Officer before they are presented at a Sub-Treasury.

N.B.—Panch Mahál being without a District Treasury, the officers stationed at Godhra may have their bills cashed at the Sub-Treasury there without endorsement by the

Treasury Officer, Kaira. The words travelling allowance mentioned in the note above include advances drawn under Article 137 (*b*), C. A. C., in the case of the Godhra Sub-Treasury.

III.—Discount on the sale of stamps.

[illegible] and village officers, allowances to temples

No. 5.

Page 198, *Article* 316-VI—

Add—

"and bills for registration refunds after they are passed by the Inspector-General of Registration."

VII.—Pensions, including [illegible] orders or descriptive rolls have been transferred by the Collector for payment at the Sub-Treasury.

VIII.—Deposits which have been received at the Sub-Treasury under the orders of the Mámlatdár, and for which a register is kept at the Sub-Treasury, provided that such deposits are not payable also at the Huzúr Treasury.

The Treasury Officer will be responsible for seeing that these conditions are fulfilled.

IX.—Compensation for land paid on receipts in Form C prescribed in Appendix C to the C. A. C., when the compensation is awarded by the Collector or other special officer.

X.—Payments to the following Departments, under the rules quoted against them :—

(*a*) Forest Department (C. A. C., Chap. 23).

(*b*) Public Works Department (C. A. C., Chap. 24).

(*c*) Post Office (C. A. C., Chap. 26).

(*d*) Telegraph Department (C. A. C., Chap. 27).

(*e*) Customs and Salt Departments.—The whole or any portion of a letter of credit made available at a Sub-Treasury, as the officer receiving the credit may desire on his giving sufficient notice.

(*f*) Survey Department.—On receipt of information from the Superintendent of Survey of the sums he will require from the Sub-Treasuries, the Treasury Officer will instruct the Sub-Treasury to disburse those sums, so long as the aggregate amount does not exceed the amount of the letter of credit issued in the Superintendent's favour by the Accountant General. To avoid delay in making the required payments the instructions to the Sub-Treasury should be issued promptly. . . .

XI.—Cheques of Táluka Local Boards and Municipalities banking at Táluka Treasuries.

XII.—Cheques drawn by a Pension Paymaster against a fixed amount, to be communicated by the District Treasury Officer to the Sub-Treasury Officer.

XIII.—Salary, Travelling Allowance, and Contingent Bills of Establishments of the Commissioner in Sind and the Commissioners, N. D., C. D. and S. D.

XIV.—The Mahábaleshvar Sub-Treasury is authorised to cash :—

(*a*) The salary, establishment, travelling allowance and contingent bills of the officers who go to Mahábaleshvar in connection with the move of Government to that place.

No. 156.

Page 198, *Article* 316—

Substitute the following for Exception VI :—

VI (*a*) Refunds of revenue up to Rs. 5.

(*b*) Refunds of revenue in excess of Rs. 5 and not exceeding Rs. 100 when sanctioned by the Collector—*Vide* G. R., F. D., No. 4281, dated 14th December 1905.

(*c*) Registration refunds when sanctioned by the Inspector-General of Registration.

No. 156, dated 3rd March 1908.)

No. 9.

Page 199, *Article* 316—

Add at the end:—

XX.—The Kolhápur Sub-Treasury is authorised to cash the salary and Establishment Bills of the Political Officers stationed at Kolhápur without the endorsement of the Treasury Officer, Belgaum.

Page 199, *Article* 316—

Add at the end :—

XXI.—The pay bills of the Local Audit Department of the Accountant General's Office, Bombay, signed by the Senior Auditor of the Circle when they are at the prescribed rates of pay and supported by a last pay certificate from the Huzúr Treasury or Sub-Treasury, and travelling allowance and contingent bills when they have been pre-audited and passed for payment by the Accountant General.

(No. 189, dated 21st June 1909.)

No. 262.

Page 199, Chapter 18, Article 317—

For the word "sign" in line 7, *substitute* "initial."

No. 246.

Page 199.

Cancel exception No. XXII inserted by correction slip No. 226, dated the 20th January 1911.

(No. 246, dated 28th July 1911.)

No. 247.

Page 199, Article 316.

Substitute the following for exception No. XVIII as amended by correction slip No. 14, dated the 23rd January 1905.

XVIII. Tagái loans not exceeding Rs. 250 in each case in the Presidency Proper. Also loans sanctioned by Mukhtiárkars in Sind under (1) The Agriculturists' Loans Act XII of 1884, and (2) the Land Improvement Loans Act XIX of 1883 for the clearance of private water-courses up to a limit of Rs. 200 in each case.

(Government Resolution, Financial Department, No. 2147, dated the 29th June 1911. (Ind. No. T.A.M. 937).

(No. 247, dated 9th November 1911.)

(*b*) Salary bills of the Superintendent of Mahábaleshvar and also of the Chaplain of Sátára, when he is required to reside at Mahábaleshvar.

(*c*) Cheques of the Military Department.

(*d*) Bills payable from the Mahábaleshvar Station Fund.

XV.—The pay of peons of the District and Travellers' Bungalows, Sub-jail and Toll and Ferry Establishments (if permanent).

XVI.—Miscellaneous advances when required to make payments on account of contingencies which the balance of permanent advance will not cover, and the nature of which will not admit of delay pending reference to head-quarters, such as remittance of treasure from a Sub-Treasury beyond the district. In each such case an explanation would be looked for by the Accountant General in justification of the advance, which should be immediately recouped.

XVII.—Refunds of fines.

XVIII.—Loans up to Rs. 50 under the Agriculturists' Loan Act XII of 1884 when sanctioned by Mámlatdárs.

XIX.—Circle Inspector's bills for recoupment of permanent advance on account of repairs, etc., of boundary marks.

317. When a bill is paid direct from a Sub-Treasury, the order for payment must be filled in there, and signed by the officer in charge of the Sub-Treasury whose designation, with the name of the Sub-Treasury, should be entered below his signature. Head Kárkúns of tálukas may sign pay bills in the absence of Mámlatdárs (G. R., F. D., No. 2589, dated 26th August 1886). The bill should also be stamped 'paid' at the Sub-Treasury. The District Treasury Officer should sign all such bills, when they are incorporated in the Huzúr Treasury Accounts, in token of his having examined and approved of them.

318. The exceptions mentioned in Article 316 are to be regarded as permissive only; that is the Collector is not obliged to allow all the exceptions referred to. He may, if he should consider it necessary, direct that the bills of any class should be submitted for examination by the Treasury Officer, before payment at the Sub-Treasury.

Salt and Customs Department.

319. In the Salt and Customs Department, subordinate accounting Officers make payments without a previous endorsement by the Chief Account Officer. Bills requiring countersignature should not, however, be paid without such countersignature.

Accountant's Balance Sheet.

320. This account is prepared in Form No. 37 of the C. A. C. and the mode of using it is clearly prescribed in Article 323, C. A. C. It shows—

(1) District Opening Balance of the previous day.

(2) Receipts of the day.

(3) Total.

(4) Disbursements of the day.

(5) District Closing Balance.

(1) is taken from the return of the previous day, (2) and (4) are the "daily totals" of the Accountant's Cash Book, (3) and (5) are deduced from the above figures. The items *not* connected with the Head-quarters ("Huzúr") Treasury, *i. e.*, the closing Cash Balance of each Sub-Treasury and remittances in transit within the District are then deducted, and Head-quarters ("Huzur") Balance arrived at; if this agrees with the Treasurer's Balance Sheet (C. A. C. Form No. 38) the accounts are proved and nothing more is required. Remittances from one part of the district to another do not appear in the accounts—*vide* C. A. C., Article 321, but are entered in this Balance Sheet when despatched, and brought forward in it from day to day until acknowledged, when they are struck out, a note being made of the date of acknowledgment.

321. It sometimes happens that a remittance is credited in the Treasurer's Cash Book at the Head-quarters before the Sub-Treasury daily sheet of containing the debit is incorporated in the accounts. In this and similar cases the entries should be in accordance with the facts, the "Sub-Treasury Balance" should be shown as in the last daily sheet incorporated, and the remittance received should appear as a *minus* quantity in its appropriate place (Cash Remittances within the district) and be brought forward from day to day until the daily sheet in which the debit appears is incorporated, when it should be struck out with an appropriate note.

322. Another not infrequent cause of confusion is the despatch of a remittance from a Sub-Treasury to the Head-quarters of another district, or to the Presidency during the last few days of the month. In such a case the remittance should be specially reported by the Sub-Treasury Officer and should be at once charged off in the Accountant's Cash Book and dealt with in the "Accountant's Balance Sheet" in the manner directed above in Article 321.

Correction of Errors in the Public Accounts.

323. At inspections of Treasuries, it has been noticed that the Treasury records are often disfigured by alterations made with a view to correct errors, which are much more numerous than they would be if the Sub-Treasury (Táluka) daily sheets were correctly rendered to the District Treasury and correctly posted there. Attention to the following instructions will prevent disfigurement of the records, when errors occur and are corrected.

Errors in Subsidiary Registers within the Month.

Corrections in a subsidiary register should never be made by *altering* the erroneous entry, but by a correcting entry made at the time the error is discovered; for example, supposing that a mistake has been made in the register of Karáchi Village Officers' Cess Fund, by posting on 12th April, say Rs. 50 in the column "one-anna cess on Government lands" instead of in that of the "Karáchi Local Funds," and that the error was discovered on 20th April, all that is necessary is a corrective entry as shown below:

Date of Receipt.	No. of Chalan.	Date of Sub-Treasury Returns.	Name of Treasury.	Karáchi Local Fund.	Karáchi Village Officers Cess Fund.				Daily Total to Cash Book.
					One-anna Cess on Government Lands.	Cess on alienated Lands.	Other Items.	Total.	
April 12th...	...	10th	Kotri—	80	A 50	4	3	57	137
,, 20th...	...	.....	Error of 12th corrected.	50	A—50	...	...	...	...

Should the error made affect two registers—for example, should an item of Excise Revenue be credited to Land Revenue,—the correction will be made in the same way, the additions and deductions being made to or from the total of the month; under this arrangement the "daily totals" carried into the Cash Book will never be altered.

Errors not Discovered within the Month.

324. When a mistake is discovered after the accounts of a month have been rendered to the Accountant General, a prompt report of each error, however small the amount may be should be, made in the following form:—

FROM

THE COLLECTOR OF_____

To

THE ACCOUNTANT GENERAL,
BOMBAY.

_____*Collector's Office,*

_____*190* .

Sanction is requested to the correction of the following items which have been erroneously taken to the heads noted against them.

Month of Error.	Head to which erroneously taken.	Amount in which included.	Correct Head of Account.	Amount to be transferred.	Remarks.

This form will be retained in the Accountant General's office and instructions will be issued by letter; when instructions are received they should be at once acted on; if permission is given to correct a subsidiary register, the correction should be made by an entry after the monthly total of the account indicated by the Accountant General's office; thus if an error is made in the accounts for April and the Treasury is informed that it has been amended in the accounts for June, the corrective entry should be made after the monthly total for June, a note in red ink being neatly made against the erroneous entry of April explaining what has been done.

In other words, a mistake made and not amended within the month cannot be *altered*, but an amending entry can be made in a later month, so that the progressive total at the end of the year will be correct.

ERRORS WHICH MAY BE CORRECTED WITHOUT PREVIOUS PERMISSION FROM THE ACCOUNTANT GENERAL.

325. The following classes of mistakes may as a rule be amended at the Treasury without reference to the Accountant General.

(1) Erroneous credits to Deposits.

(2) Erroneous debits or credits to a Local Fund.

In case (1) the deposit may be "paid by transfer" to the proper head on a voucher signed by the Treasury Officer. In case (2) the error may be adjusted by transfer; but if an Incorporated Local Fund is affected, the correction should be made *by deduction* as per example given in Article 323 or 235 of this Manual, whichever is most suitable to the case under disposal.

ADJUSTMENT OF ERRORS WITHIN THE YEAR.

326. It is important that all errors should be adjusted as soon as possible, and within the Revenue and Official year to which they relate. Errors in Revenue credits in April, May, June or July must, if they are to be corrected within the Revenue year (*i.e.*, in the accounts for July and preceding months), be reported so as to reach the Accountant General not later than the 15th August; otherwise the correction will be made in the accounts for August or later months, and there will be a discrepancy between the Financial and Revenue Accounts in two Revenue years.

327. The Transfer Books of the Accountant General's office for March are however held open at the end of the Financial year, and adjustments can be made in them up to about the 10th July. After that date no error in the accounts of the past year can be adjusted without a reference to the Comptroller General, and such references are only made when the error is important.

CORRECTION OF ERRORS IN THE LOCAL FUND CASH ACCOUNT.

328. Correction of errors in the Local Fund Cash Account (Article 244) should be reported in accordance with Article 324, unless they involve transfers to or from some other service, when they will be adjusted at the Treasury in accordance with Article 325. Cases of doubt should always be reported to the Accountant General.

329. Treasury Officers should send to the Examiner, Public Works Accounts, Bombay, for information, a copy of all applications sent to the Accountant General for sanction to corrections in the Public Works Schedules.

Returns to Accountant General.

330. The following classification should be observed in entering the items of Revenue in the columns "Civil Revenue" and "Other Receipts" of the Cash Account :—

Civil Revenue.	Other Receipts.
1. Telegraph Receipts.	1. Military Receipts.
2. Marine do.	2. Public Works Department Receipts.
3. Forest do.	3. Post Office Receipts.
4. Opium do.	4. Guaranteed Railway Receipts.
5. Customs do.	5. Excluded Local Funds Receipts.
6. Stamps do.	6. Imperial Loans.
7. Salt do.	7. Provincial Loans.
8. Incorporated Local Funds Receipts.	8. Municipal Funds.
9 Cash Recoveries.	9. Deposits.
10. Subscriptions to Military Fund.	10. Bills issued on other Treasuries.
	11. Advances.

No. 57.

Page 203, *Article* 331—

Add the following to the first line of the note at foot:—

"And those made under Article 233."

(No. 57, dated 25-5-06.)

Civil Revenue.	Other Receipts.
11. Bengal, Bombay and Madras Civil Funds.	12. Remittances from other Treasuries.
12. Convict charges at Port Blair.	13. Indian Service Family Pension Fund.
13. Cess on land.	14. Bombay Uncovenanted Service Family Pension Fund.
14. Ferry Tolls.	15. Local deficits.
15. Cattle-pound Receipts.	16. Indian Service Family Cheques issued.
16. Clothing Recoveries.	17. Accounts Current with Native States.
17. Foreign Service Recoveries.	18. Grave and Cemetery Fees.
18. Steam Boiler Inspection Fees.	19. Road-side trees.
19. Trigonometrical Survey.	20. Renewal fees on Government Promissory Notes.
20. Revenue Survey.	21. Stock Account (Excise Opium).
21. Meteorological Survey.	
22. Premia on Bills and Remittance Transfer Receipts.	

The Cash Accounts and the second Lists of Payments (with vouchers and schedules complete), for the months of November and February, should be transmitted to the Accountant General, on the last working days of the months, and those for the month of December, on the 2nd of January at the latest.

Abstract Account.

331. The most important point of this return is to observe the distinction between "Civil Revenue and Expenditure" and "Debt and Remittance;" this is very clearly explained in Note 1 (*g*) of Article 328, C. A. C.

Forest Remittances, Cash Recoveries, and Incorporated Local Fund receipts which in the Treasury Accounts are classed as "Debt and Remittance" should, for the purposes of this return, be regarded as "Revenue," while Salt nd Forest Department Cheques, Interest on Government Paper (but not heques against Trust Interest Account), Survey Department payment (India), ncorporated Local Fund payments,* and all Public Works Departments payments *not included* in the Public Works Registers should be regarded as "Expenditure."

Pension payments nearly all come under the column Expenditure, the exceptions are those debitable to Mysore, Kolhápur and other States.

332. The Treasury Abstract Account required by Article 328, Chapter 18, of the C. A. C., should, for February only, show the following details. It should be despatched so as to reach the office of the Accountant General on the 4th March. If it cannot reach on that date the figures should be telegraphed in thousands in the following order. If there are no transactions the word *nil* should be entered in the proper place in the order in which the

* The actual payments only, the adjustment made at the end of the month under Article 230, should be shown under "Civil Debt and Remittance."

transactions are to be reported. The number of heads of revenue and expenditure need not be entered in the telegram :—

No. 16.

2. Opium.
3. Salt.
4. Stamp.
5. Excise.
6. Provincial Rates.
7. Customs.
8. Assessed Taxes.
9. Registration.
10. Tributes from Native States.
11. Other heads of Civil Revenue.
12. Civil debt and remittance.
13. Post Office.
14. Forest and Marine.
15. Military Department.
16. Public Works Department.
17. Guaranteed Railways.
18. Telegraph.
19. Opening balance.
20. Total.

21. Interest (15).
22. Opium expenditure.
23. Famine Relief Charges.
24. Other Civil expenditure.
25. Civil debt and remittance.
26. Post Office.
27. Forest and Marine.
28. Military Department.
29. Public Works Department.
30. Guaranteed Railways.
31. Telegraph.
32. Closing balance.
33. Total.

(*a*) Under charges Interest (13) should be included payment on account of interest on Government Promissory Notes.

These instructions should be followed every year in future in regard to the Abstract Account for February.

The Abstract Account for December should also be sent to the Accountant General not later than the 2nd of January, and special steps should be taken for its transmission punctually on that date every year.

Miscellaneous.

333. Conveyance charges to clerks or others ordered to attend at office or elsewhere, out of office-hours, are inadmissible against the State, as "the "obligation to incur expenses of this kind must be considered as one of the "ordinary incidents of the Government service, and that special compensation "for them from public funds is not requisite." (G. I., F. and C. D., No. 1274, dated 23rd June 1881, embodied in Government Resolution, Judicial Department, No. 4358, dated 8th July 1881).

334. No public officer who is supplied with funds from the public Treasury, or who in the exercise of his duty receives money on the part of Government, either in deposit or as revenue, shall open an account with a Bank in respect of such funds or money without the previous consent of the officer to whose audit he is subject. (G. I., F. and C. D., No. 3727, dated 21st October 1881).

335. Receipts of payees for sums paid on Telegraphic orders issued in lieu of a supply bill should be stamped, whether the receipt be taken on the back of the telegram or on a separate form.

Page 204, *Article* 332.

Substitute the following for the heads of revenue and expenditure:—

Receipts.

1. Land Revenue.
2. Opium.
3. Northern India Salt Department.

3*a*. Salt, local manufacture.

3*b*. Sea-borne Salt.

4. Stamps.
5. Excise.
6. Provincial Rates.
7. Customs.
8. Assessed Taxes.
9. Registration.
10. Tributes from Native States.
11. Forest and Marine.
12. Other heads of Civil Revenue.
13. Civil Debt and Remittance.
14. Post Office.
15. Military Department.
16. Public Works Department.
17. Guaranteed Railways.
18. Telegraph.
19. Opening balance.

20 Total.

Charges.

21. Interest (13) (Payment of interest on Government Promissory Notes).
22. Opium Expenditure.
23. Forest and Marine.
24. Famine Relief Charges.
25. Other Heads of Civil Expenditure.
26. Civil Debt and Remittance.
27. Post Office.
28. Military Department.
29. Public Works Department.
30. Guaranteed Railways.
31. Telegraph.
32. Closing balance.

33. Total.

No. 248.

Page 204, Article 332.

Substitute the following for the heads of revenue and expenditure :—

Receipts.

1. Land Revenue.
2. Opium.
3. Northern India Salt Department.
3-A. Salt—Local manufacture.
3-B. Sea borne salt.
4. Stamps.
5. Excise.
6. Provincial Rates.
7. Customs.
8. Assessed Taxes.
9. Forest.
10. Registration.
11. Tributes from Native States.
12 Other heads of Civil Revenue.
13. Public Works Ordinary Receipts.
14. Deposits of District Funds.
15. Loans by Government.
16. Other Civil Debt and Remittance.
17. Post Office.
18. Telegraph.
19. Marine.
20. Military Works.
21. Military.
22. Railways.
23. Opening balance.
24. Total.

Outgoings.

25. Interest (13) payment of interest on Government Promissory Notes.
26. Opium expenditure.
27. Forest.
28. Famine Relief Charges.
29. Other heads of Civil Expenditure.
30. Public Works Ordinary Issues.
31. Deposits of District Funds.
32. Loans by Government.
33. Other Civil Debt and Remittance.
34. Post Office.
35. Telegraph.
36. Marine.
37. Military Works.
38. Military.
39. Railways.
40. Closing balance.
41. Total.

(No. 248, dated 21st November 1911.)

No. 44.

Page 204, *Article* 332—

Substitute the following for the heads of revenue and expenditure :—

Receipts.

1. Land Revenue.
2. Opium.
3. Northern India Salt Department.
3*a*. Salt, local manufacture.
3*b*. Sea-borne Salt.
4. Stamps.
5. Excise.
6. Provincial Rates.
7. Customs.
8. Assessed Taxes.
9. Forest.
10. Registration.
11. Tributes from Native States.
12. Other heads of Civil Revenue.
13. Civil Debt and Remittance.
14. Post Office.
15. Marine.
16. Military Department.
17. Public Works Department.
18. Guaranteed Railways.
19. Telegraph.
20. Opening balance.

—

21. Total.

Outgoings.

22. Interest (13) (Payment of interest on Government Promissory Notes.)
23. Opium Expenditure.
24. Forest.
25. Famine Relief Charges.
26. Other heads of Civil Expenditure.
27. Civil Debt and Remittance.
28. Post Office.
29. Marine.
30. Military Department.
31. Public Works Department.
32. Guaranteed Railways.
33. Telegraph.
34. Closing balance.

—

35. Total.

—